



Report of the Comptroller and Auditor General

Report for presentation to the Houses of the Oireachtas

Office of the Data Protection Commissioner

I have audited the account of the Office of the Data Protection Commissioner for the year ended 31 December 2016 under the Data Protection Act, 1988. The account, which has been prepared under the accounting policies set out therein, comprises the statement of accounting policies and principles, the account of receipts and payments and related notes. The account has been prepared in the form prescribed under paragraph 9(2) of the second schedule of the Act.

Responsibilities of the Data Protection Commissioner

The Commissioner is responsible for the preparation of the account and for ensuring the regularity of transactions.

Responsibilities of the Comptroller and Auditor General

My responsibility is to audit the account and report on it in accordance with applicable law.

My audit is conducted by reference to the special considerations which attach to State bodies in relation to their management and operation.

My audit is carried out in accordance with the International Standards on Auditing (UK and Ireland) and in compliance with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of Audit of the Account

An audit involves obtaining evidence about the amounts and disclosures in the account sufficient to give reasonable assurance that the account is free from material misstatement, whether caused by fraud or error. This includes an assessment of

- whether the accounting policies are appropriate to the Office's circumstances, and have been consistently applied and adequately disclosed
- the reasonableness of significant accounting estimates made in the preparation of the account, and
- the overall presentation of the account.

I also seek to obtain evidence about the regularity of financial transactions in the course of audit.

Opinion on the Account

In my opinion, the account properly presents the receipts and payments of the Office of the Data Protection Commissioner for the year ended 31 December 2016.

In my opinion, the accounting records of the Office of the Data Protection Commissioner were sufficient to permit the account to be readily and properly audited. The account is in agreement with the accounting records.

Matters on which I report by exception

I report by exception if

- I have not received all the information and explanations I required for my audit, or
- my audit noted any material instance where money has not been applied for the purposes intended or where the transactions did not conform to the authorities governing them, or
- I find there are other material matters relating to the manner in which public business has been conducted.

I have nothing to report in regard to those matters upon which reporting is by exception.

Mary Henry
For and on behalf of the
Comptroller and Auditor General
14 December 2017

Office of the Data Protection Commissioner

Account of Receipts and Payments

For the year ended 31 December 2016

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Account of the Office of the Data Protection Commissioner

Statement of Accounting Policies and Principles

1. Background

The Office of the Data Protection Commissioner is established under the Data Protection Acts, 1988 and 2003. The Commissioner's functions include supervising the implementation of the Acts, ensuring compliance with their provisions, investigating complaints, dealing with contraventions of the Acts, encouraging the preparation of codes of practice, establishing and maintaining a register of data controllers and data processors who are required to register, and rendering mutual assistance to other data protection authorities.

2. Basis of Accounting

The Commissioner does not operate an independent accounting function. Expenditure, including payroll, is processed by the Department of Justice and Equality and recorded in the financial statements on a cash payments basis.

3. Monies provided by the Oireachtas

Monies provided by the Oireachtas from the Department of Justice and Equality are recognised on a cash receipts basis.

4. Fees

Fees paid to the Data Protection Commissioner in respect of registrations are transferred in full to the Vote for the Office of the Minister for Justice and Equality as appropriations-in-aid, except for online fees, which are transferred net of online transaction charges.

5. Salaries and Superannuation

The Commissioner is appointed by the Government for a term not exceeding five years and remuneration and allowances are at rates determined by the Minister for Justice and Equality with the consent of the Minister for Finance. The current Commissioner was appointed in September 2014.

The staff of the Office of the Data Protection Commissioner are established civil servants. Their superannuation entitlements are governed by the regulations applying to such officers. A superannuation scheme for the Commissioner as envisaged in the Act was adopted by Statutory Instrument No 141 of 1993.

6. Accrual Based Information

By way of memorandum, Note 11 provides certain accrual based information on the cost of service and the fixed assets employed. The method of estimating the depreciation of Fixed Assets is in line with that of the Department of Justice and Equality. Computers and equipment are depreciated at a rate of 20% per annum on a straight line basis over the estimated useful life.

**Account of the Office of the Data Protection Commissioner
Report of the Comptroller and Auditor General**


Account of the Office of the Data Protection Commissioner

Account of receipts and payments in the year ended 31 December 2016

Receipts	Notes	2016	2015
		€	€
Moneys provided by the Oireachtas	1	3,906,234	2,963,107
Fees		<u>775,729</u>	<u>670,307</u>
		<u>4,681,963</u>	<u>3,633,414</u>
Payments			
Staff Costs	2	2,541,537	1,989,204
Establishment Costs	5	340,495	283,396
Legal and Professional Fees	7	906,261	549,365
Auditors fees		10,200	4,600
Miscellaneous Expenses	8	<u>107,741</u>	<u>136,542</u>
		<u>3,906,234</u>	<u>2,963,107</u>
Payment of receipts for the year to the Vote for the Office of the Minister for Justice and Equality		747,225	648,073
Receipts payable to the Vote for the Office of the Minister for Justice and Equality at year end	9	<u>28,504</u>	<u>22,234</u>
		<u>4,681,963</u>	<u>3,633,414</u>

The Statement of Accounting Policies and Principles and notes 1 to 11 form part of this account.

Signed



Date

13.12.2017

Helen Dixon
Data Protection Commissioner

Account of the Office of the Data Protection Commissioner

Notes to the Account

1. Moneys provided by the Oireachtas

This represents the moneys provided to or applied on behalf of the Office of the Data Protection Commissioner from Vote 24 - Department of Justice and Equality.

2. Staff Costs	2016 €	2015 €
Salaries	2,468,787	1,926,949
Travel	<u>72,750</u>	<u>62,255</u>
TOTAL	<u>2,541,537</u>	<u>1,989,204</u>
Number of Staff	52	42

3. Commissioner's Remuneration

The Commissioner's remuneration for 2016 was €138,071 (€136,045 in 2015).

In addition, the Commissioner was reimbursed €5,699 in 2016 (€4,959 in 2015) in respect of travel and subsistence expenses in accordance with civil service travel and subsistence rates.

Pension entitlements do not extend beyond the standard entitlements in the Civil Service Defined Benefit Superannuation Scheme. No performance related payments were paid in 2016. The salary of the Commissioner is included in staff costs, see note 2 above.

4. Pension Related Deduction

Salary costs included in Note 2 are the gross costs to the Office for the year. The Department of Justice and Equality pays salaries on behalf of the Office. Pension levy deductions, as per Section 2(3) of the Financial Emergency Measures in the Public Interest Act 2009 (No. 5 of 2009), are made by the Department and are retained as Appropriations-in-Aid by that Department. This amounted to €101,711 in 2016 (€112,138 in 2015).

Notes to the Account (continued);

5. Establishment Costs

	2016 €	2015 €
Fixed assets additions (Note 11)	-	3,068
Equipment maintenance and office supplies	36,132	28,220
Accommodation (Note 6)	271,261	215,777
Communication costs	<u>33,102</u>	<u>36,331</u>
TOTAL	<u>340,495</u>	<u>283,396</u>

6. Accommodation

The Office of the Data Protection Commissioner (DPC) has offices based in Dublin and Portarlington. The Dublin office was temporarily based in serviced office accommodation in the Regus Building, Harcourt Road, Dublin 2, from July 2015 to the end of August 2016 pending the refurbishment of a state owned premises at 21 Fitzwilliam Square Dublin 2.

The Office entered into an 'Office Service Agreement' with Regus Ltd for the provision of this accommodation for a period of 12 months effective from 1 July 2015. The Office extended this agreement by a further 2 months effective from 30 June 2016, to 31 August 2016, to allow for the conclusion of refurbishment works being undertaken by the OPW in respect of the premises at 21 Fitzwilliam Square. The 2016 accommodation costs for the temporary Dublin office were paid directly from the Office's subhead amounted to €47,148 (€191,789 in 2015). The Dublin office relocated to 21 Fitzwilliam Square in August 2016 which is provided free of charge by the OPW. The refurbishment costs payable by the Office in respect of the work undertaken in 21 Fitzwilliam Square amounted to €188,674.

The Portarlington office is based at Canal House, Station Road, Portarlington, Co. Laois. The office accommodation is provided free of charge by the OPW.

The Office incurred accommodation maintenance costs of €35,439 (€23,988 in 2015) in 2016.

7. Legal and Professional Fees

Gross legal and professional fees payments in the year 2016 were €916,157 (€556,792 in 2015) but are shown net of legal awards in the year €9,896 (€7,427 in 2015), which amount to a net figure of €906,261 (€549,365 in 2015). The Office of the Data Protection Commissioner is involved in a number of pending legal proceedings which may generate liabilities, depending on the outcome of the litigation. Any actual amount or timing of potential liabilities is uncertain.

Notes to the Account (continued);

8. Miscellaneous Expenses	2016	2015
	€	€
Translation and interpretation expenses	7,937	3,068
Seminars and conferences	1,522	3,114
Marketing and media expenses	—	923
Other staff training and development	12,913	1,015
IT training	—	220
Newspaper cuttings and periodicals	4,887	1,603
Entertainment costs	2,184	298
Membership of professional bodies	1,455	900
Reports and publications /advertising	20,603	14,560
Contracted services	55,243	106,165
Other expenses	<u>997</u>	<u>4,676</u>
TOTAL	<u>107,741</u>	<u>136,542</u>

9. Receipts payable to the Vote at year end

Fees received and on hand at the year-end were paid over to the Vote for the Office of the Minister for Justice and Equality as appropriations-in-aid in 2017.

Notes to the Account continued;

10. Governance

A revised Code of Practice for the Governance of State Bodies was issued in 2016 by the Department of Public Expenditure and Reform. This Code of Practice is deemed mandatory for all State bodies. In so far as matters under its control are concerned, the Office is in full compliance with the requirements of the Code. The Data Protection Commissioner and the Department of Justice and Equality signed a Corporate Governance Assurance Agreement in early 2017. This sets out the broad corporate governance framework within which the Office of the Data Protection Commissioner operates, and defines key roles and responsibilities which underpin the relationship between the Office and the Department of Justice and Equality.

The Office utilises core systems and services provided by the Department of Justice and Equality for payroll, general payments, HR, and IT. These services are subject to that Department's procedures. The Office is also subject to the Department's internal audit system. The Internal Audit Unit of the Department conducted an audit of the DPC Registrations Function in 2016, and an audit of the DPC 2016 Accounts in early 2017.

11. Accruals Based Information

(a) Cost of service

	2016 €	2015 €
Payments in year	3,906,234	2,963,107
Opening accruals	(10,437)	(31,700)
Closing accruals	6,000	10,437
Opening prepayments	82,927	329
Closing prepayments	(1,882)	(82,927)
Opening stock balance	11,855	16,077
Closing stock balance	(8,244)	(11,855)
Additions to fixed assets	—	(3,068)
Depreciation in year	<u>2,755</u>	<u>3,225</u>
Cost of service	<u>3,989,208</u>	<u>2,863,625</u>

Notes to the Account (continued);

(b) Fixed Assets

	Computers	Equipment	Total
	€	€	€
Cost			
Opening Balance	34,585	11,774	46,359
Adjustment*	15,202	—	15,202
Disposals	(3,438)	—	(3,438)
Transfers	(2,086)	—	(2,086)
Closing Balance	<u>44,263</u>	<u>11,774</u>	<u>56,037</u>
Depreciation			
Opening Balance	31,882	6,753	38,635
Adjustment*	15,202	—	15,202
Charge for year	954	1,801	2,755
Disposals	(3,438)	—	(3,438)
Transfers	(2,016)	—	(2,016)
Closing Balance	<u>42,584</u>	<u>8,554</u>	<u>51,138</u>
Net Book Value			
At 31 December 2016	<u>1,679</u>	<u>3,220</u>	<u>4,899</u>
At 31 December 2015	<u>2,703</u>	<u>5,021</u>	<u>7,724</u>

*This adjustment relates to 3 assets which were omitted from the DPC and DJE 2015 Asset Register in error. All of the 3 assets are fully depreciated since 2010 and therefore have a Net Book Value of nil.



Tuarascáil an Ard-Reachtair Cuntas agus Ciste

Tuarascáil le cur faoi bhráid Thithe an Oireachtais

Oifig an Choimisinéara Cosanta Sonraí

Tá iniúchadh déanta agam ar chuntas Oifig an Choimisinéara Cosanta Sonraí don bhliain dar críoch an 31 Nollaig 2015 faoin Acht um Chosaint Sonraí, 1988. Áirítear sa chuntas, a ullmhaíodh faoi na beartais chuntasaíochta a leagtar amach ann, an ráiteas ar bheartais chuntasaíochta, an cuntas fáltas agus íocaíochtaí agus na nótaí gaolmhara. Ullmhaíodh an cuntas san fhoirm a forordaíodh faoi the-alt 9(2) den dara sceideal den Acht.

Freagrachtaí an Choimisinéara Cosanta Sonraí

Tá an Coimisinéir freagrach as an gcuntas a ullmhú agus a rialtacht na n-idirbheart a chinntiú.

Freagrachtaí an Ard-Reachtair Cuntas agus Ciste

Táimse freagrach as iniúchadh a dhéanamh ar an gcuntas agus tuairisciú a dhéanamh air de réir an dlí infheidhme.

Tugaimse faoi m'iniúchadh trí thagairt a dhéanamh do na breithniúcháin speisialta lena mbaineann comhlachtaí Stáit i ndáil lena mbainistiú agus lena n-oibriú.

Tugaimse faoi m'iniúchadh de réir na gCaighdeán Idirnáisiúnta Iniúcháireachta (an RA agus Éire) mar aon le Caighdeán Eitice an Bhoird Chleachtais Iniúcháireachta d'iniúcháirí a chomhlíonadh.

Scóip Iniúchadh an Chuntais

Is éard atá i gceist le hiniúchadh ná fianaise a fháil faoi na suimeanna agus an nochtadh sa chuntas, ar leor iad le dearbhú réasúnta a thabhairt nach bhfuil aon mhí-ráiteas ábhartha sa chuntas, bíodh calaíocht nó earráid is cúis leis. Áirítear leis seo measúnú ar an méid a leanas:

- cibé acu an cuí nach cuí do na beartais chuntasaíochta do chúinsí na hOifige, agus cibé acu ar cuireadh nó nár cuireadh i bhfeidhm go comhsheasmhach iad agus cibé acu ar nochtadh nó nár nochtadh iad go cuí
- réasúntacht na mórmheastachán cuntasaíochta a rinneadh agus an cuntas á ullmhú, agus
- cur i láthair foriomlán an chuntais.

Ina theannta sin, tugaim faoi fhianaise a fháil faoi rialtacht na n-idirbheart airgeadais i gcúrsa an iniúchta

Tuairim faoin gcuntas

I mo thuairim, cuirtear i láthair go cuí sa chuntas fáltas agus íocaíochtaí Oifig an Choimisinéara Cosanta Sonraí don bhliain dar críoch an 31 Nollaig 2016.

I mo thuairim, ba leor taifid chuntasaíochta Oifig an Choimisinéara Cosanta Sonraí lena cheadú iniúchadh gan stró agus cuí a dhéanamh ar an gcuntas. Tá an cuntas ar aon dul leis na taifid chuntasaíochta.

Ábhair ar a dTuairiscím trí Eisceacht

Déanaim tuairisciú trí eisceacht sna cásanna a leanas:

- mura bhfuair mé an uile fhaisnéis agus mhíniúchán a theastaigh uaim chun m'iniúchadh a dhéanamh, nó
- thug mé aon chás ábhartha faoi deara i m'iniúchadh nár caitheadh airgead chun a gcríoch beartaithe nó sa chás nach raibh na hidirbheartaíochtaí i gcomhréir leis na húdaráis a bhí á rialú, nó
- tugaim faoi deara gurb ann do cheisteanna ábhartha eile lena mbaineann an bealach a tugadh faoi ghnó poiblí.

Níl aon rud le tuairisciú agam i ndáil leis na hábhair sin a dhéantar a thuairisciú trí eisceacht.

[síniú]

Mary Henry

Thar ceann agus don Ard-Reachtair Cuntas agus Ciste

An 14 Nollaig 2017

Clár Ábhar	Leathanach
An Ráiteas ar Bheartais agus Prionsabail Chuntasaíochta	3
Tuarascáil an Ard-Reachtair Cuntas agus Ciste	4
An Cuntas Fáiltas agus Íocaíochtaí	5
Nótaí leis an gCuntas	6 - 10

Cuntas Oifig an Choimisinéara Cosanta Sonraí
Tuarascáil an Ard-Reachtaire Cuntas agus Ciste

Cuntas Oifig an Choimisinéara Cosanta Sonraí

Nótaí leis an gCuntas

1. Airgead a sholáthair an tOireachtas

Léiríonn seo an t-airgead a soláthraíodh do nó ar baineadh úsáideadh as thar ceann Oifig an Choimisinéara Cosanta Sonraí ó Vóta 24 - an Roinn Dlí agus Cirt agus Comhionannais.

2. Costais Foirne	2016 €	2015 €
Tuarastail	2,468,787	1,926,949
Taisteal	<u>72,750</u>	<u>62,255</u>
IOMLÁN	<u>2,541,537</u>	<u>1,989,204</u>
Líon na Foirne	52	42

3. Luach Saothair an Choimisinéara

B'ionann luach saothair an Choimisinéara don bhliain 2016 agus € 138,071 (€136,045 in 2015).

Anuas air sin, aisíocadh costais taistil agus chothabhála €5,699 in 2016 (€4,959 in 2015 leis an gCoimisinéir in 2015 i gcomhréir le rátaí taistil agus cothabhála na státseirbhíse.

Ní sháraíonn na teidlíochtaí pinsin na teidlíochtaí caighdeánacha Scéim Aoisliúntais Shochair Shainithe de chuid na Státseirbhíse. Ní dhearnadh aon íocaíochtaí a bhain le feidhmíocht in 2015. Áirítear le costais foirne tuarastal an Choimisinéara, féach nóta 2 thuas

4. Asbhaint Phinseanbhunaithe

Is ionann costais tuarastail a chuirtear san áireamh i Nóta 2 agus na hollchostais ar íoc an Oifig astu don bhliain. Íocann an Roinn Dlí agus Cirt agus Comhionannais as tuarastail thar ceann na hOifige. Déanann an Roinn asbhaintí ar an tobhach pinsin, i gcomhréir le hAlt 2(3) den Acht um Bearta Éigeandála ar Mhaithe le Leas an Phobail, 2009 (Uimh. 5 de 2009), agus coimeádann an Roinn sin iad mar Leithreasáí i gCabhair. B'ionann seo agus €101,711 in 2016 (€112,138 in 2015).

Nótaí leis an gCuntas (ar lean)

8. Costais Ilghnéitheacha	2016	2015
	€	€
Costais aistriúcháin agus ateangaireachta	7,937	3,068
Seimineáir agus comhdhálacha	1,522	3,114
Costais mhargaíochta agus mheán	-	923
Oiliúint agus forbairt foirne eile	12,913	1,015
Oiliúint TF	-	220
Gearrthóga nuachtáin agus tréimhseacháin	4,887	1,603
Costais Siamsaíochta	2,184	298
Ballraíocht de chomhlachtaí gairmiúla	1,455	900
Tuarascálacha agus foilseacháin / Fógraíocht	20,603	14,560
Seirbhísí ar Conradh	55,243	106,165
Costais Eile	<u>997</u>	<u>4,676</u>
IOMLÁN	<u>107,741</u>	<u>136,542</u>

9. Fáiltais atá infoctha leis an Vóta ag deireadh na bliana

Íocadh táillí a fuarthas agus a bhí ar láimh ag deireadh na bliana leis an Vóta d'Oifig an Aire Dlí agus Cirt agus Comhionannais mar leithreasáí i gcabhair in 2017.

Nótaí leis an gCuntas (ar lean)

(b) Sócmhainní Seasta

	Ríomhairí €	Trealamh €	Iomlán €
Costas			
Iarmhéid Tosaigh	34,585	11,774	46,359
Coigeartú*	15,202	-	15,202
Diúscairtí	(3,438)	-	(3,438)
Aistruithe	(2,086)	-	(2,086)
Iarmhéid Deiridh	<u>44,263</u>	<u>11,774</u>	<u>56,037</u>
Dímheas			
Iarmhéid Tosaigh	31,882	6,753	38,635
Coigeartú *	15,202	-	15,202
Muirear don bhliain	954	1,801	2,755
Diúscairtí	(3,438)	-	(3,438)
Aistruithe	(2,016)	-	(2,016)
Iarmhéid Deiridh	<u>42,584</u>	<u>8,554</u>	<u>51,138</u>
Glanluach Leabhar			
An 31 Nollaig 2016	<u>1,679</u>	<u>3,220</u>	<u>4,889</u>
An 31 Nollaig 2015	<u>2,703</u>	<u>5,021</u>	<u>7,724</u>

* Baineann an coigeartú seo le 3 shóchmhainn ar fágadh ar lár iad trí earráid ó Chlár Shóchmhainní DPC agus DJE 2015. Tá na 3 shóchmhainn dimheasta ina n-iomláine ó 2010 agus mar sin tá glanluach leabhair nialas acu.